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~~45.~~ (Currently amended) A data transmitter according to claim 44, comprising:

a frame processor, adapted to arrange a predetermined quantity of the data together with a selected number of overhead bytes in an overhead frame; and
an encoder, adapted to divide the overhead frame into a number of equal segments, such that the selected number of the overhead bytes is not an integer multiple of the number of segments, and to encode each of the segments as a symbol for transmission over a communication channel,
wherein the selected number of the overhead bytes is less than the number of the segments.

46. (Canceled)

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~~47.~~ (Currently amended) A transmitter according to ~~claim 46~~ ~~claim 44~~, wherein S is less than the number of the segments.

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~~48.~~ (Original) A transmitter according to ~~claim 44~~, wherein the overhead bytes comprise a number P of error correction bytes, wherein P is not an integer multiple of the number of the segments.

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~~49.~~ (Original) A transmitter according to ~~claim 48~~, wherein P is less than the number of the segments.

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~~50.~~ (Original) A transmitter according to ~~claim 48~~, wherein the frame processor comprises a Reed-Solomon encoder, such that the overhead frame comprises a Reed-Solomon codeword, and wherein the error correction bytes comprise parity bytes of the Reed-Solomon codeword.

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~~51.~~ (Original) A transmitter according to ~~claim 44~~, wherein the symbols comprise discrete multi-tone (DMT) symbols.

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~~52.~~ (Original) A transmitter according to ~~claim 51~~, wherein the transmitter is adapted to transmit the DMT symbols over a digital subscriber line (DSL) connection.

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